

DAVID A. HUBBERT  
Deputy Assistant Attorney General

KENTON MCINTOSH  
Trial Attorneys, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
Phone: 202-514-3768  
Fax: 202-307-0054  
[Kenton.McIntosh@usdoj.gov](mailto:Kenton.McIntosh@usdoj.gov)

*Counsel for the United States*

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA

UNITED STATES OF AMERICA, )  
Plaintiff, )  
v. )  
ANNE LYMAN-PETTY, )  
Defendant. )  
Case No. 2:23-cv-00015-JCM-BNW  
  
**ORDER HOLDING  
ANNE LYMAN-PETTY IN  
CONTEMPT**

On February 20, 2024, the Court granted the United States' Motion for an Order to Show Cause Why Defendant Anne Lyman-Petty Should Not Be Held in Contempt (ECF No. 14) and ordered Lyman-Petty to file a written response showing cause why she should not be held in contempt for violating the Court's permanent injunction order. (ECF No. 17.)

On March 27, 2024, the Court approved a stipulation for extension of time, providing Lyman-Petty until April 15, 2024 to file a written response to the Court's Order (ECF No. 17).

To date, Lyman-Petty has not filed a written response to the Court's Order (ECF No. 17).

The Court therefore finds that Lyman-Petty violated its permanent injunction order in the following respects:

1. Lyman-Petty filed 24 federal tax returns on behalf of customers after she was personally served with the Court's permanent injunction order;

2. Lyman-Petty failed to coordinate with the United States' counsel to mail (and by email address if known) the persons and entities who since, January 1, 2017 have paid or otherwise retained her to prepare tax returns, and inform them of the Court's Order of Permanent Injunction, attaching a copy of the Order;

3. Lyman-Petty failed to file a certification signed under penalty of perjury stating that she has completed the required mailings described in Paragraph 1;

4. Lyman-Petty failed to provide to the United States' counsel a list that identifies by name, social security number, address, email address, telephone number, and relevant tax periods all persons for whom she prepared federal tax returns or claims for refund for tax years 2017 through present.

The Court therefore holds Lyman-Petty in contempt and orders the following:

A. Lyman-Petty shall pay the United States \$5,000 within 30 days;

B. Lyman-Petty shall coordinate with the United States' counsel in good faith to complete the affirmative aspects of the Court's injunction order, including to provide the list of clients, to make the required mailings, and to file the certification within 30 days of this order.

If Lyman-Petty fails to comply with this Order, the Court may impose punitive penalties to compel Lyman-Petty's compliance with the injunction order, which may include additional monetary fines and even imprisonment.

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James C. Mahan  
UNITED STATES DISTRICT COURT JUDGE